

2021

CERTIFICATE

To the Clerk of Riley County, State of Kansas
We, the undersigned, officers of
Sherman Township

certify that: (1) the hearing mentioned in the attached publication was held,
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2021, and (3) the
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

		2021 Adopted Budget		
	Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Alloc of MVT, RVT, and 16/20M Vehicles	3			
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Fund	K.S.A.			
General	79-1962	24,000	18,796	2.484
Debt Service	10-113			
Library	12-1220			
Road	68-518c	87,129	60,540	8.000
Special Machinery				
Totals	XXXXXX	111,129	79,336	10.484
Budget Summary	0			
Neighborhood Revitalization Rebate		Resolution required? Vote publication required? Yes		

Final Assessed Valuation:	County Clerk's Use Only
Township	7,567,256
	Nov. 1, 2020 Valuation

Assisted by

Address

Email

Walter Shaw Trustee
Angie Bess Clerk
Frank Wilcox

Attest: *Nov. 10* 2020

County Clerk

Governing Body

Special Road Election held _____ for _____ Mills for _____ years.
First levy in _____.

CPA Legend



Sherman Township

2021

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020	+ \$ <u>70,221</u>
2. Debt service levy in 2020	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>70,221</u>

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+ <u>55,944</u>	
5. Increase in personal property for 2020:		
5a. Personal property 2020	+ <u>102,957</u>	
5b. Personal property 2019	- <u>102,018</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>939</u>	
		(Use Only if > 0)
6. Valuation of property that changed in use during 2020:	+ <u>8,063</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>64,946</u>
8. Total estimated valuation July 1, 2020	<u>7,563,323</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>7,498,377</u>
10. Factor for increase (7 divided by 9)		<u>0.00866</u>
11. Amount of increase (10 times 3)		+ \$ <u>608</u>
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>70,829</u>
13. Debt service levy in this 2021 budget		<u>0</u>
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>70,829</u>
15. Consumer Price Index for all urban consumers for calendar year 2019		<u>0.018</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>1,264</u>
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>72,093</u>

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Sherman Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	5,000	5,000	80-122
Road	Special Machinery	-	-	-	
	Total	0	5,000	5,000	
	Adjustments*				
	Adjusted Totals	0	5,000	5,000	

***Note:** Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

Transfers - Townships

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-10,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 68-141g. Transfer to special machinery or equipment fund. Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

K.S.A. 80-122. Transfer from general fund to equipment reserve fund. Authorizes and annual budgeted transfer of up to 25% of the general fund to an equipment reserve fund to finance the acquisition of equipment

K.S.A. 80-1406b. Transfer from general fund. The township board of any township which did not make a tax levy for the township general fund in the year next preceding and which has a surplus of moneys in the general fund may transfer all or any part of such surplus to any other fund.

K.S.A. 80-1406c. Transfer from general fund to cemetery fund by certain townships. Townships in counties with a population less than 3,100, assessed taxable tangible valuation of the county between \$14,000,000 and \$20,000,000, and operating under the county road unit system may, by unanimous resolution, declare a surplus of monies in the general fund and transfer such surplus or any part thereof to the cemetery fund.

K.S.A. 80-1558. Transfer to special fire protection reserve fund. Authorizes an annual transfer of up to 25% from the fire fund to a special fire protection reserve fund.

Sherman Township

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	6,783	2,820	1,727
Receipts:			
Ad Valorem Tax	16,920	19,757	xxxxxxxxxxxxxxx
Delinquent Tax	760		
Motor Vehicle Tax	3,178	2,917	3,244
Recreational Vehicle Tax	36	45	42
16/20 M Vehicle Tax	80	93	91
Commercial Vehicle Tax	52	55	49
Watercraft Tax	29	40	51
LAVTR		0	0
Gross Earnings (Intangibles) Tax		0	0
Interest on Idle Funds	1,069		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	22,124	22,907	3,477
Resources Available:	28,907	25,727	5,204
Expenditures:			
Officers Pay	3,600	5,000	5,000
Salaries & Wages	3,859	5,000	5,000
Employee Benefits			
Supplies	11,189	3,000	3,000
Equipment			
Buildings Maintenance			
Insurance	5,066	5,000	5,000
Repairs	2,373	1,000	1,000
Cash Forward (2021 column)			
Transfer to Spec. Mach (No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach (Gen has Levy)		5,000	5,000
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	26,087	24,000	24,000
Unencumbered Cash Balance Dec 31	2,820	1,727	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	26,235	24,000	24,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			24,000
Tax Required			18,796
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			18,796

CPA Summary

Sherman Township

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	5,457	2,069	325
Receipts:			
Ad Valorem Tax	38,165	50,464	xxxxxxxxxxxxxxx
Delinquent Tax	1,668		
Motor Vehicle Tax	6,556	6,582	8,286
Recreational Vehicle Tax	73	101	107
16/20M Vehicle Tax	165	209	233
Commercial Vehicle Tax	107	125	125
Watercraft Tax	61	91	131
Special Highway/Gasoline Tax	13,457	12,934	12,934
Transfer From Machinery	30,000		
FEMA Funds		76,210	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	40		
Does miscellaneous exceed 10% of Total Recs			
Total Receipts	90,292	146,716	21,816
Resources Available:	95,749	148,785	22,141
Expenditures:			
Salaries & Wages	7,750	11,000	11,000
Employee Benefits			
Road Maintenance			
Road Materials	71,410	40,750	45,000
Equipment	2,267	1,500	
Mowing		4,000	4,785
Repairs	11,153	10,000	10,000
FEMA Repairs		76,210	11,344
Rent	1,100		
Cash Forward (2021 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous		5,000	5,000
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	93,680	148,460	87,129
Unencumbered Cash Balance Dec 31	2,069	325	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	95,235	148,460	87,129
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	87,129
		Tax Required	64,988
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			64,988

Special Machinery

K.S.A. 68-141g	2019 Actual Year
Unencumbered Cash Balance, Jan 1	57,000
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	57,000
Total Expenditures	30,000
Unencumbered Cash Balance, Dec 31	27,000

CPA Summary

NON-BUDGETED FUNDS
(Only the actual budget year for 2019 is to be shown)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
0		0		0		0		0			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1			0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0		0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0		0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0		0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0		0
											0

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Sherman Township
Riley County

will meet on August 11, 2020 at 7:00 PM at University Park Club House Pavillion for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Riley County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2019		Current Year Estimate 2020		Proposed Budget 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	26,087	2.555	24,000	2.695	24,000	18,796	2.485
Debt Service							
Library							
Road	93,680	5.763	148,460	6.883	87,129	64,988	8.593
Special Machinery	30,000						
Totals	149,767	8.318	172,460	9.578	111,129	83,784	11.078
Less: Transfers	0		5,000		5,000		
Net Expenditure	149,767		167,460		106,129		
Total Tax Levied	57,619		70,221		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	6,927,244		7,332,110		7,563,323		
Outstanding Indebtedness, Jan 1	2018		2019		2020		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

Fran Willbrant
Sherman Township Treasurer

2021

Sample Notice of Vote Publication

Notice of Vote - Sherman Township

In adopting the 2021 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2020 budget, adjusted by the 2019 CPI for all urban consumers.

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Sherman Township governing body with respect to financing the annual budget for 2021

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2021 budget of the Sherman Township exceeding the amount levied to finance the 2020 budget of the Sherman Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2019, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Sherman Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Sherman Township governing body that a levy of property taxes in support of the 2021 budget exceeding the amount levied in 2020, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this _____ day of _____, 2020 by the Sherman Township governing body, Riley County, Kansas.

Sherman Township Governing Body

Stanley Slawny, Trustee
Ang Bros Clerk

\$54.00

In The Matter of

STATE OF KANSAS, RILEY COUNTY SS

Notice of Vote - Sherman
Township

In adopting the 2021 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2020 budget, adjusted by the 2019 CPI for all urban consumers.

Published in the Manhattan Mercury on September 16, 2020.
M71325

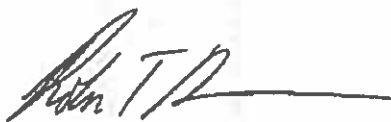
Printer's Fee \$ 17.23

Payment Date _____

I, Robin Phelan being first duly sworn, depose and say: That I am Advertising Director of The Manhattan Mercury, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Riley County Kansas, with a general paid circulation on a daily basis in Riley County, Kansas and that said newspaper is not a trade, religious or fraternal publication. Said newspaper is a daily published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Manhattan in said county as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive insertions the first publication thereof being made as aforesaid on the 16 day of September 2020 with subsequent publications being made on the following dates:

On the ____ day of _____, 2020

On the ____ day of _____, 2020



Subscribed and sworn to before me this

17 day of September, 2020

Jemie Wataha

Notary Public

